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United States Senate

COMMITTEE ON SMALL BUSINESS

WASHINGTON, DC 20510-6350

March 3, 1999

The Honorable William J. Clinton
President of the United States
The White House
1600 Pennsylvania Avenue, N.W.
Washington, DC 20500

Dear Mr. President:

A centerpiece of the Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-206, hereinafter "the Act"), which we enacted last year, was the creation of an Oversight Board for the Internal Revenue Service (IRS). While I advocated during the debate of the Act, and still believe, that a full-time independent board of governors would provide better management of the agency, the Oversight Board established by the Act is an important avenue for the private sector to monitor and provide input on the administration of our tax laws.

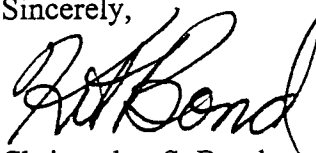
The Act also directed you to nominate individuals to serve on the Oversight Board within six months of the date of enactment. That date, January 22, 1999, has now come and gone, and still the Senate has not received a single nomination from you.

The interests of all taxpayers, and especially individuals and small businesses, deserve to be represented on the Oversight Board as directed by the Act. It is intended to be a fundamental safeguard against the abusive past practices of the agency, which were highlighted in the Senate Finance Committee's hearings, and ensure that they are not repeated. Without actual private citizens on that Board, however, it is little more than empty words on the pages of the statute.

On behalf of the citizens of my State of Missouri and as Chairman of the Senate Committee on Small Business, I urge you to satisfy your responsibilities under the Act and send the Senate, without further undue delay, nominations for each position on the IRS Oversight Board. American taxpayers have always been required to file their tax returns and pay their taxes on time, subject to heavy fines when they fail to do so. Those same taxpayers have every right to expect timely action from you in meeting this statutory deadline.

Thank you for your prompt attention to this important matter.

Sincerely,



Christopher S. Bond
Chairman